

Format for
FORM AND CONTENT BALANCE SHEET

ASSETS

1. Entity Assets
 - A. Intragovernmental
 1. Fund Balance with Treasury
 2. Investments
 3. Accounts Receivable, Net
 4. Interest Receivable
 5. Other Assets
 - B. Governmental
 1. Investments
 2. Accounts Receivable, Net
 3. Interest Receivable
 4. Credit Program Receivables
 5. Cash and Other Monetary Assets
 6. Inventory and Related Property, Net
 7. General Property, Plant and Equipment
 8. Other Assets
 - C. Total Entity Assets
2. Non-Entity Assets
 - A. Intragovernmental
 1. Fund Balance with Treasury
 2. Accounts Receivable, Net
 3. Interest Receivable
 4. Other Assets
 - B. Governmental
 1. Accounts Receivable, Net
 2. Interest Receivable
 3. Cash and Other Monetary Assets
 4. Other Assets
 - C. Total Non-entity Assets
3. Total Assets

Format for
FORM AND CONTENT BALANCE SHEET

LIABILITIES

4. Liabilities Covered by Budgetary Resources
 - A. Intragovernmental Liabilities
 1. Accounts Payable
 2. Interest Payable
 3. Debt
 4. Other Intragovernmental Liabilities
 - B. Governmental Liabilities
 1. Accounts Payable
 2. Interest Payable
 3. Liabilities for Loan Guarantees
 4. Lease Liabilities
 5. Pensions, Other Retirement Benefits & Post-Employment Benefits
 6. Insurance Liabilities
 7. Other Governmental Liabilities
 - C. Total Liabilities Covered by Budgetary Resources
5. Liabilities Not Covered by Budgetary Resources
 - A. Intragovernmental Liabilities
 1. Accounts Payable
 2. Debt
 3. Other Intragovernmental Liabilities
 - B. Governmental Liabilities
 1. Accounts Payable
 2. Debt
 3. Lease Liabilities
 4. Pensions, Other Retirement and Post-employment Benefits
 5. Insurance Liabilities
 6. Other Governmental Liabilities
 - C. Total Liabilities Not Covered by Budgetary Resources
6. Total Liabilities

NET POSITION

7. Unexpended Appropriations
8. Cumulative Results of Operations
9. Total Net Position
10. Total Liabilities and Net Position

Format for
FORM AND CONTENT STATEMENT OF NET COST

1. Program Costs
 - A. Intragovernmental
 1. Production
 2. Nonproduction
 - B. Public
 1. Production
 2. Nonproduction
 - C. Total Program Cost
 - D. Less Earned Revenues
 - E. Net Program Costs
2. Costs Not Assigned to Programs
3. Less Earned Revenues Not Attributable to Programs
4. Deferred Maintenance (Note reference)
5. Net Cost Of Operations

Format for
**FORM AND CONTENT STATEMENT OF CHANGES IN
NET POSITION**

1. Net Cost of Operations
2. Financing Sources
(Other than exchange revenues):
 - A. Appropriations Used
 - B. Taxes (and other nonexchange revenue)
 - C. Donations (nonexchange revenue)
 - D. Imputed Financing
 - E. Transfers-in
 - F. Transfers-out
3. Net Results of Operations
4. Prior Period Adjustments
5. Net Change in Cumulative Results of Operations
6. Increase (Decrease) in Unexpended Appropriations
7. Change in Net Position
8. Net Position-Beginning of the Period
9. Net Position-End of Period

Format for

FORM AND CONTENT STATEMENT OF BUDGETARY RESOURCES**BUDGETARY RESOURCES**

1. Budget Authority (line 1)
 - A. Appropriations
 - B. Borrowing Authority
 - C. Contract Authority
 - D. Net Transfers, Current Year Authority
 - E. Other
2. Unobligated Balance (line 2)
 - A. Brought Forward October 1
 - B. Net Transfers Prior-Year Balance, Actual (+ or -)
 - C. Anticipated Transfers Prior-Year Balance (+ or -)
3. Spending Authority from Offsetting Collections (line 3)
 - A. Earned
 1. Collected
 2. Receivable from Federal Sources
 - B. Change in Unfilled Customer Orders
 1. Advance Received
 2. Without Advance from Federal Sources
 - C. Anticipated for Rest of Year
 1. Advance for Anticipated Orders
 2. Without Advance
 - D. Transfers from Trust Funds
 1. Collected
 2. Anticipated
4. Adjustments (lines 4-6)
 - A. Recoveries of Prior Year Obligations
 - B. Temporarily Not Available Pursuant to Public Law
 - C. Permanently Not Available
 1. Cancellation of Expired and No Year Accounts
 2. Enacted Rescissions of Prior Year Balances
 3. Capital Transfers and Redemption of Debt
 4. Other Authority Withdrawn
 5. Pursuant to Public Law
 6. Anticipated for Rest of Year
5. Total Budgetary Resources

Format for

FORM AND CONTENT STATEMENT OF BUDGETARY RESOURCES**STATUS OF BUDGETARY RESOURCES**

6. Obligations Incurred (line 8)
 - A. Category A, Direct
 - B. Category B, Direct
 - C. Direct, Not Subject to Apportionment
 - D. Reimbursable
7. Unobligated Balances Available (line 9)
 - A. Apportioned
 - B. Exempt from Apportionment
 - C. Other
8. Unobligated Balances Not Yet Available (line 10)
 - A. Apportioned for Subsequent Periods
 - B. Deferred
 - C. Withheld Pending Rescission
 - D. Other
9. Total, Status of Budgetary Resources (line 11)

OUTLAYS

10. Obligations Incurred (line 8)
 - A. Category A, Direct
 - B. Category B, Direct
 - C. Direct, Not Subject to Apportionment
 - D. Reimbursable
11. Less: Spending Authority From Offsetting Collections and Adjustments (lines 3A, B, D, & 4A)
 - A. Earned
 1. Collected
 2. Receivable from Federal Sources
 - B. Change in Unfilled Customer Orders
 1. Advance Received
 2. Without Advance from Federal Sources
 - C. Transfers From Trust Funds
 1. Collected
 2. Anticipated
 - D. Actual Recoveries of Prior Year Obligations

Format for
FORM AND CONTENT STATEMENT OF BUDGETARY RESOURCES

- 12. Obligated Balance, Net - Beginning of the Period (line 12)
- 13. Obligated Balance Transferred, Net (line 13)
- 14. Less: Obligated Balance, Net - End of Period (line 14)
 - A. Accounts Receivable
 - B. Unfilled Customer Orders
 - 1. Federal Sources Without Advance
 - 2. Used only with prior OMB Approval
 - 3. Used only with prior OMB Approval
 - C. Undelivered Orders
 - D. Accounts Payable
- 15. Total Outlays (line 15)
 - A. Disbursements
 - B. Collections

Format for

FORM AND CONTENT STATEMENT OF FINANCING

1. Obligations and Nonbudgetary Resources
 - A. Obligations Incurred
 1. Category A, Direct
 2. Category B, Direct
 3. Direct, Not Subject to Apportionment
 4. Reimbursable
 - B. Less: Spending Authority from Offsetting Collections and Adjustments
 1. Earned Reimbursements
 - a. Collected
 - b. Receivable from Federal Sources
 2. Change in Unfilled Customer Orders (Decreases) Increases
 3. Transfers from Trust Funds
 4. Recoveries of Prior Year Obligations
 - C. Donations Not in the Entity's Budget
 - D. Financing Imputed for Cost Subsidies
 - E. Transfers-in (out)
 - F. Exchange Revenue Not in the Entity's Budget
 - G. Nonexchange Revenue Not in the Entity's Budget
 - H. Other
 - I. Total Obligations as Adjusted and Nonbudgetary Resources

Format for
FORM AND CONTENT STATEMENT OF FINANCING

2. Resources That Do Not Fund Net Cost of Operations
 - A. Change in Amount of Goods Services and Benefits Ordered but Not Yet Provided (Net Increases) Net Decreases
 - B. Costs Capitalized on the Balance Sheet (Increases) Decreases
 1. General Property, Plant and Equipment
 2. Loans Made by Liquidating Funds
 3. Purchases of Inventory
 4. Purchases of Non-Government Investments
 - C. Financing Sources That Fund Costs of Prior Periods
 - D. Other
 - E. Total Resources That Do Not Fund Net Costs of Operations
3. Costs That Do Not Require Resources
 - A. Depreciation and Amortization
 - B. Bad Debts Related to Uncollectible Non-Credit Reform Receivables
 - C. Revaluation of Assets and Liabilities
 - D. Loss of Disposition of Assets
 - E. Other
 - F. Total Costs That Do Not Require Resources
4. Financing Sources Yet to be Provided
5. Net Cost of Operations

Format for

FORM AND CONTENT STATEMENT OF CUSTODIAL ACTIVITY

SOURCES OF COLLECTIONS

1. Cash Collections:
 - A. Interest
 - B. Penalties and Fines
 - C. Tax Revenues
 - D. Other Custodial Revenue
2. Less Refunds and Other Payments
3. Net Collections
4. Accrual Adjustment
5. Total Revenue

DISPOSITION OF REVENUE:

6. Transferred to Others: (by recipient)
7. Increase (Decrease) in Amounts to be Transferred
8. Retained by the Entity
9. Total Disposition of Revenue
10. Net Custodial Activity